

STATE BOARD OF EQUALIZATION

REDEVELOPMENT PROJECTS

REQUIREMENTS FOR STATEMENTS, GEOGRAPHIC DESCRIPTIONS, MAPS AND FEES

SECTIONS 33327, 33328, 33375, AND 33457, HEALTH AND SAFETY CODE

AUGUST 1, 2005

GENERAL REQUIREMENTS

The Tax-Rate Area System is administered by the State Board of Equalization (Board) and used by counties for the proper allocation of property tax revenues between counties, cities, and special tax districts. Property tax revenues are allocated and distributed by counties to redevelopment projects based on mapping and boundary information submitted to the Board pursuant to Health and Safety Code section 33327. The requirements and fees described herein apply to all statements filed pursuant to sections 33327 through 33457 of the Health and Safety Code.¹ This document is provided as a guideline for the proper submission of geographic descriptions, maps, and fees. Copies of this document, the Statement of Preparation form, sample map and geographic description are available on the Board's website at www.boe.ca.gov and can be accessed by selecting Property Taxes, Tax Area Services Section.

In regard to redevelopment project filings, please note the following:

1. The preparation of the report required by § 33328 or § 33328.3 does not begin until the filing is accepted. The Board will send written notice of acceptance. The fees and requirements described in this schedule apply to all statements of preparation.
2. The effective date for an initial or amended redevelopment project must be **on or before August 19** of the equalized assessment roll year in which the base year values are to be valid (§§ 33375, 33457).
3. Following the adoption of the initial or amended redevelopment project, copies of the recorded documents shall be transmitted to county tax officials and the Board **within 30 days** (§§ 33327, 33375, 33457).
4. Adopted initial or amended redevelopment projects must be filed **on or before December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied (§ 33674).
5. **All fees shall accompany the filing.** Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.

¹ All references are to the Health and Safety Code unless otherwise specified.

6. Mail the completed filing to:

US Postal Delivery

State Board of Equalization
Tax Area Services Section
P.O. Box 942879
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization
Tax Area Services Section
450 N Street, MIC: 59
Sacramento, CA 95814

Inquiries concerning these requirements should be directed to Tax Area Services Section at 916-322-7185; or by fax at 916-327-4251.

DOCUMENTS REQUIRED TO FILE FOR A REDEVELOPMENT PROJECT

Please submit Items 1 through 5 as a single package:

1. Statement of Preparation (§ 33327)
2. Written geographic description of the project area
3. Maps and supporting documents
4. List of assessor's parcel numbers within the project area
5. Fees

INCOMPLETE FILING PACKAGES will delay processing and may result in the project being held until the following assessment roll year.

The following information is provided to assist you in filing your redevelopment project. Fees charged for processing redevelopment projects, and definitions and special fee provisions are listed on Pages 6 and 7.

Statement of Preparation (§ 33327)

This statement shall be prepared on a redevelopment agency letterhead and contain all items identified in the "Statement of Preparation of Redevelopment Plan or Amended Redevelopment Plan" form (see Exhibit 1 of this document).

Written Geographic Description(s)

Descriptions of territory that are filed with the Board's Tax Area Services Section (TASS) are used to establish geodetic position and are not intended to establish property ownership in a court of law.² Subdivision maps, tract maps, recorded survey maps, survey monuments, assessor's maps, and deeds are not on file with the Board. Boundary descriptions that merely cite recorded documents or refer to assessor's parcels will not be accepted. Any supporting documents may be used as reference only and cannot be used as a substitution. Written geographic descriptions shall conform to the following specifications:

1. Every written geographic description (a document separate from the maps) must stand on its own without the necessity of reference to any extraneous document; a description that

² Tax Area Services Section is not involved in issues relating to property ownership.

relies solely on the use of secondary references will not be accepted. The TASS cartographic staff must be able to plot the boundaries from the written description alone.

2. The written description shall be of the project area only. If a complete description of the special district is filed, the project area shall be clearly identified in a separate document.
3. The geographic description shall:
 - a) State the township and range, section number(s) or rancho(s)
 - b) Have a **point of beginning** (POB) referenced to a known major geographic position (e.g., section corners, intersection of street centerlines, or the intersection of street centerline and an existing boundary at the time of filing). A description will not be accepted if the POB refers only to a tract map, a subdivision map or a recorded survey map. It is preferable that the POB be the point of departure from an existing district boundary (when applicable).
 - c) Be expressed as a specific parcel description in sectionalized land (e.g., "The SW 1/4 of Section 22, T1N, R1W") or by bearings and distances. When the description is by bearings and distances, **all courses shall be numbered and listed individually** in a consistent clockwise direction. The description shall not be written in a narrative format. All courses required to close the traverse of the project area must be stated. All curves must be described by direction of concavity. Delta, arc length, chord, and radius shall be listed, including radial bearings for all points of non-tangency. Following are examples.

Unacceptable: *This description is written in the narrative format and refers only to extraneous documents and does not stand alone.*

"From the point of beginning, northerly to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds, thence easterly to the southeast corner of that certain property recorded in Book 12, Page 16 of Recorded Deeds...."

Acceptable: *This is the same description with the courses numbered and the bearings and distances added.*

"From the point of beginning:

Course 1. North 1° 18'56" West a distance of 150' to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds, thence,

Course 2. North 85° 7'56" West a distance of 75' to the southeast corner of that certain property recorded in Book 12, Page 16 of Recorded Deeds, thence....

4. The written description shall state the acreage for each separate single area (see Definitions and Special Fee Provisions for the definition of a single area) and a combined total acreage of the project area.

Example: "Area A containing 2.50 acres, Area B containing 1.75 acres: Total computed acreage containing 4.25 acres more or less."

5. The centerline of a railroad right-of-way shall not be used to define the boundary of a redevelopment project. An exception will be granted if an existing political boundary (city or district boundary) lies on such a centerline.

6. All information stated on the description must match with the map(s), such as the name of the short title, the point of beginning, the course numbers, all the bearings and distances, and the acreage(s).

Maps

It is strongly recommended that all maps submitted to the Board be filed in electronic/digital form. Digital information will not be shared without the permission of the applicant.

Any supporting documents may be used as reference only and cannot be used as a substitution.

Maps submitted as part of the redevelopment project filing shall conform to the following specifications:

Map Documents

1. All maps shall be professionally and accurately drawn or copied. Rough sketches or pictorial drawings will not be accepted. Assessor's parcel maps will not be accepted as a substitute for the project map.
2. Original or copies of the same size project map must be submitted. Reduced maps are not acceptable and will be rejected.
3. A vicinity map shall be included. The vicinity map shall show the location of the project area in relationship to a larger geographic area that includes major streets and highways or other physical features.
4. Any portion of an existing district boundary in close proximity to the project area shall be shown and identified.
5. Every map must clearly show all existing streets, roads and highways with their current names that are within and adjacent to the project area. Additionally, every map shall indicate each township and range, section lines and numbers, or ranchos that are in proximity of the project area.
6. Every map shall bear a scale and a north arrow. The **point of beginning** shall be clearly shown and match the written geographic description.
7. The boundaries of the project area shall be distinctively delineated on each map without masking any essential geographic or political features. The boundaries of the project area must be the most predominant line on the map. Boundary lines that are delineated by a line that exceeds 1.5 millimeter in width shall be rejected. The use of graphic tape or broad tip marking pens to delineate the boundary is not acceptable.
8. All dimensions needed to plot the boundaries must be given on the map of the project area. Each map shall have **numbered courses matching the written geographic description**. Index tables may be utilized.
9. All parcels within the project area that touch the new boundary shall be clearly labeled with the assessor's parcel number. Interior parcels that do not touch the boundary need not be identified on the map.

10. If the project area has an interior island(s) of exclusion or the boundary has a peninsula of exclusion (or inclusion), that area(s) should be shown in an enlarged drawing. This drawing should be of sufficient size and scale to allow TASS to plot the boundary without difficulty.
11. When it is necessary to use more than one map sheet to show the boundaries of the project area, the sheet size should be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets must be used. While the geography on adjoining sheets may overlap, the project boundaries must stop at the match lines. TASS has standardized the D size (24" x 36") map sheet, but will accept larger or smaller map sizes depending on the size and complexity of the individual single area(s).
12. Redevelopment agencies filing according to § 33327 shall send one copy of the map of the proposed or amended project area boundaries to county taxing agency officials.

Digital Maps

Maps that are filed electronically shall conform to the same requirements as described in this section, Items 1 through 12 above. Additional items for digital maps are as follows:

Required files: The disk or CD shall contain only the following files:

- a. Map/drawing file(s) using AutoCAD.dwg format in vector format:
 - Plotting: The map drawing file shall have the same appropriate borders, legends, title blocks, signature block and any necessary information that is required for a manually drawn map.
 - Scale: The drawing shall be at real-world scale.
 - Layers: A listing of the layers and their definitions shall be included in the "read_me" file.
 - File Format: File shall be in vector format only. Raster files, raster-vector hybrid, .pdf, tiff, .pcx, .eps, .gif, .jpeg or any other image formats will not be accepted.
 - Compressed Files: Files shall be uncompressed; compressed files will not be accepted.
- b. A text file labeled "read_me" listing:
 - The name, address and phone number of the agency/special district
 - County name and city or district name
 - Project/short title of the action
 - Name, address and phone number of office that prepared the map file
 - List of files on the disk or CD
 - Map projection and datum
 - Layer definitions
 - Sheet size
 - Plotting scale
 - Date of creation

- c. Labels: The disk or CD must have a label that identifies:
- The agency and/or special district submitting the map
 - Name of the project/short title
 - County name(s)
 - Date of creation

List of Assessor's Parcel Numbers

A list of all assessor's parcel numbers within the project area must be submitted as part of the filing.

Fees

The entire fee indicated below shall accompany the Statement of Preparation. If the proposed project or amendment is terminated prior to formal adoption, the mapping portion of the fee will be refunded. A written notice of termination is required before a refund can be made.

Please use the schedule below to calculate the fees. The fees include an initial charge for the base year calculation and project review based on the total acreage of the project (regardless of the numbers of areas), plus a separate mapping fee for each single area. (See example of fee calculation on the next page). All fees are required at the time of filing.

<u>Acreage Per Area Within Project or Amendment</u>	<u>Base Year Calculation and Project Review</u>		<u>Mapping Fee Per Area</u>		<u>Total Fee</u>
Less than 1 acre	\$500	+	\$ 300	=	\$ 800
1.00 – 5.99	\$500	+	\$ 350	=	\$ 850
6.00 – 10.99	\$500	+	\$ 500	=	\$1,000
11.00 – 20.99	\$500	+	\$ 800	=	\$1,300
21.00 – 50.99	\$500	+	\$1,200	=	\$1,700
51.00 – 100.99	\$700	+	\$1,500	=	\$2,200
101.00 – 500.99	\$700	+	\$2,000	=	\$2,700
501.00 – 1,000.99	\$900	+	\$2,500	=	\$3,400
1,001.00 – 2,000.99	\$900	+	\$3,000	=	\$3,900
2,001.00 and above	\$900	+	\$3,500	=	\$4,400

Example: A project is formed and has 2 separate areas of 13 and 78 acres.

Base year calculation and project review	\$700	(initial fee for the total acreage: 13+78= 91)
Single Area #1	\$800	(mapping fee for 13 acres)
Single Area #2	<u>\$1,500</u>	(mapping fee for 78 acres)
Total Fee	\$3,000	

Definitions and Special Fee Provisions

1. A *single area* means any separate geographical area regardless of ownership. A lot, subdivision or township could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are not contiguous are not considered a single area.
2. Two areas are *contiguous* when the two polygons that define the areas share a common line segment.
3. *Multiple area filings* for redevelopment projects shall be calculated as a separate fee for each single area. A single fee for base year calculation and project review must be computed for each project.

IMPORTANT NOTE: If you have questions regarding filing requirements or fees, please contact the Tax Area Services Section at 916-322-7185, or by fax at 916-327-4251.

**STATEMENT OF PREPARATION OF REDEVELOPMENT PLAN OR
AMENDED REDEVELOPMENT PLAN FOR**

(Name of Project)

TO: Auditor, Assessor, Tax Collector of _____ County
All other affected Taxing Entities
State Board of Equalization

Pursuant to section 33327 of the California Health and Safety Code, you are hereby notified that the Redevelopment Agency of the _____ (Name of city or county) is in the process of completing a redevelopment plan for the _____ (Name of project). It is the intention of the Agency to complete said plan and to have it adopted pursuant to the California Community Redevelopment Law.

It is the intention of the Agency to use the _____ (fiscal year) Roll as the Base Year Assessment Roll for the allocation of taxes pursuant to section 33670 of the Health and Safety Code.

Date: _____

Redevelopment Agency of (Name of city or county)

Signature _____

☐ Initial Plan

Name _____

☐ Amended Plan

Title _____

_____ Number of Areas

_____ Acreage of each Area

REDEVELOPMENT PROJECT CHECKLIST

(This checklist is for your convenience only. Please, do not submit it with your filing.)

Did you include the following items?

- ☐ Statement of Preparation (§ 33327)
- ☐ Written Geographic Description:
 - ☐ Can the geographic description stand alone?
 - ☐ Does it include the township & Range, section number(s) or rancho(s)?
 - ☐ Is there a Point of Beginning?
 - ☐ Are the courses numbered to follow a clockwise direction from the point of beginning?
 - ☐ Is the total acreage included?
 - ☐ Does all information on the description match with the map(s)
- ☐ Map(s):
 - ☐ Is the map accurately drawn to professional standards?
 - ☐ Is it the original size copy?
 - ☐ Is a vicinity map included?
 - ☐ Are existing project boundaries shown and identified?
 - ☐ Are existing streets, roads, and highways referenced with their current names?
 - ☐ Does it include the Township and Range, section number(s) or rancho?
 - ☐ Does it have a north arrow and scale bar?
 - ☐ Is the Point of Beginning clearly shown?
 - ☐ Is the boundary made apparent without masking adjacent background features?
 - ☐ Are all courses numbered to follow the written description?
 - ☐ Is each parcel that touches the new boundary and is within the project area labeled with an APN?
 - ☐ Is an enlarge drawing included to show smaller areas of exclusion or inclusion, if applicable?
 - ☐ Is there a key map for multiple sheets?
 - ☐ Does the electronic filing conform to TASS standards?
- ☐ List of assessor's parcel numbers
- ☐ Copies of all documents sent to the county auditor and county assessor (§§ 33327, 33375, 33457)
- ☐ Fees. *Make checks payable to the "Board of Equalization" with reference to Tax Area Services Section, MIC:59.*

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